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IN THE

Supreme Court of the United States

October Term, 1964.

No. 258.

ALBERT STRITE and COMMONWEALTH TRUST COMPANY OF PITTSBURGH, Executors of the Estate of Lillian D. Cree, deceased,

Petitioners,

v.

EDGAR A. McGINNES, District Director of Internal Revenue,

Respondent.

On Petition for Writ of Certiorari to the United States Court of Appeals for the Third Circuit as of No. 14,461.

Petition for Rehearing

HENRY D. O'CONNOR,
1232 Bankers Securities Building,
Philadelphia, Pa. 19107,
Attorney for Petitioners.

Huntzinger Printing Corp., *Appellate Printers*, Camden, N. J.

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ON PETITION FOR WRIT OF CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR THE THIRD CIRCUIT AS OF NO. 14,461.

PETITION FOR REHEARING.

To the Honorable, the Chief Justice and the Associate Justices of the Supreme Court of the United States:

"There be three things which are too wonderful for me, yea four which I know not:"[1]

and now there are five. You allow certiorari (without a conflict between circuits) in a case involving single premium life/annuity contracts affecting a very small minority even of our wealthy population[2] and deny certiorari in the case at bar hitting the $25,000/$50,000 a year executive who wants to "take care of mother" against contingencies and emergencies—a recommended form of will drafting valid from time immemorial; a decision wreaking "havoc with invasion provisions generally."

This takes its place with the eagle in the air, the serpent on the rock, the ship in the sea, and the man with the maid.

We argue here for property rights. Many years ago we demonstrated our regard for human rights (successfully without need for petition for certiorari): *Commonwealth v. Valerio*, 118 Pa. Superior 34, 178 Atl. 509 (1935); *Comm. ex rel. Schultz v. Smith*, 139 Pa. Superior 357, 11 Atl. 2d 656 (1940).

Before Congress takes time to correct this perversion of its intent, many remaindermen—surviving children—will be mulcted.

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[1] **Proverbs**, XXX 18, 19.

[2] **Fidelity-Philadelphia Trust Co. (Haines Estate) v. Smith**, Collector, 356 U. S. 274, 78 S. Ct. 730 (1958). (Opinion by Mr. Chief Justice Warren.)

This is a case for certiorari.

Respectfully submitted,

HENRY D. O'CONNOR,
Attorney for Petitioners.

CERTIFICATE OF COUNSEL.

I hereby certify that the foregoing Petition for Rehearing is presented in good faith and not for delay; also, that this Petition is restricted to the grounds above specified.

HENRY D. O'CONNOR,
Attorney for Petitioners.